IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re: Chapter 15

THE IRISH BANK RESOLUTION CORPORATION LIMITED (IN SPECIAL LIQUIDATION), Debtor in a foreign proceeding

Case No. 13-12159 (CSS)

Re: Dkt. Nos. 187 and 197

APPELLANT'S DESIGNATION OF RECORD AND STATEMENT OF ISSUES ON APPEAL PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 8006

John Flynn Sr., et. al., citizens of the United States and creditors of the Irish Bank Resolution Corporation (collectively, the "Plaintiffs"), by and through their undersigned counsel, having filed a Notice of Appeal under 28 U.S.C. §§ 158(a) and 158(d)(2), Rules 8001(a) and 8001(f) of the Federal Rules of Bankruptcy Procedure, and Rule 8001-1 of the Local Rules of United States Bankruptcy Court for the District of Delaware from the Order Granting Recognition of Foreign Main Proceeding and Related Relief [Docket No. 187] (the "Recognition Order") of the Bankruptcy Judge, entered on December 18, 2013, including, without limitation, any and all judgments, decrees, decisions, rulings, and/or opinions that became part of the Recognition Order and/or upon which the Recognition Order is based, hereby designates the following items for inclusion in the record on appeal and sets forth a statement of issues to be presented on appeal:

I. DESIGNATION OF CONTENT OF RECORD ON APPEAL

A. Bankruptcy Court Pleadings

Tab	Filing Date	Docket Number	Description
1	08/26/2013	1	Chapter 15 Petition for Recognition of Foreign Proceeding.
2	08/26/2013	3	Verified Petition Under Chapter 15 for Recognition of a Foreign Main Proceeding.
3	08/26/2013	4	Declaration of Kieran Wallace in Support of Verified Petition Under Chapter 15 for Recognition of a Foreign Main Proceeding.
4	08/26/2013	5	Declaration of Mark Traynor in Support of Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding.
5	08/26/2013	6	Motion to Approve Order (I) Scheduling A Hearing on Chapter 15 Petition for Recognition and (II) Specifying Form and Manner of Notice.
6	08/26/2013	7	Memorandum of Law in Support of Irish Bank Resolution Corporation Limited's Verified Petition Under Chapter 15 for Recognition of a Foreign Main Proceeding.
7	09/13/2013	34	Opposition to the Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding.
8	09/13/2013	35	Declaration of Jarlath Ryan in Support of Opposition to the Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding.
9	09/17/2013	46	Emergency Motion to Approve Provisional Relief Upon Filing Petition For Recognition Of Foreign Proceeding Pursuant To 11 U.S.C. Sections 105(a) And 1519.

10	09/17/2013	48	Motion to Shorten Foreign Representatives Motion For Order Pursuant To 11 U.S.C. Sections 102 And 105, Fed. R. Bankr. P. 2002 And 9006(c) And Del. Bankr. L.R. 9006-1(e) Shortening Notice Relating To Foreign Representatives Emergency Motion For Provisional Relief Upon Filing Petition For Recognition Of Foreign Proceeding Pursuant To 11 U.S.C. Sections 105(a) And 1519.
11	09/18/2013	50	Objection to Foreign Representatives' Motion for Order Pursuant to 11 U.S.C. Sections 102 and 105, Fed. R. Bankr. P. 2002 and 9006(c) and Del. Bankr. L.R. 9006-1(e) shortening Notice Relating to Foreign Representatives' Emergency Motion for Provisional Relief Upon Filing Petition for Recognition of Foreign Proceeding Pursuant to 11 U.S.C. Sections 105(a) and 1519.
12	09/18/2013	51	Objection by Castleway Properties, LLC and Walnut-Rittenhouse Associates, L.P. to the Verified Petition for Recognition Under Chapter 15 and Proposed Order submitted by Irish Bank Resolution Corporation Limited.
13	09/18/2013	52	Response and Limited Objection of MPA Granada Highlands LLC and TBCI, LLC as Trustee to Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding Filed by MPA Granada Highlands LLC, TBCI, LLC, as Trustee.
14	09/19/2013	59	Reply of Foreign Representatives in Support of the Motion for Order Pursuant to 11 U.S.C. §§ 102 and 105, Fed. R. Bankr. P. 2002 and 9006(c) and Del. Bankr. L.R. 9006-1(e) Shortening Notice Relating to Foreign Representatives Emergency Motion for Provisional Relief Upon Filing Petition for Recognition of Foreign Proceeding Pursuant to 11 U.S.C. §§ 105(a) and 1519.

15	09/19/2013	62	Order Shortening Notice Relating To Foreign Representatives' Emergency Motion For Provisional Relief Upon Filing Petition For Recognition Of Foreign Proceeding.
16	09/20/2013	66	Motion for Protective Order Pursuant To Rule 7026(c) Of The Federal Rules Of Bankruptcy Procedure And Rule 26(c) Of The Federal Rules Of Civil Procedure.
17	09/23/2013	72	Certification of Counsel to Foreign Representatives' Emergency Motion to Approve Provisional Relief Upon Filing Petition For Recognition Of Foreign Proceeding Pursuant To 11 U.S.C. Sections 105(a) And 1519.
18	09/23/2013	79	Order Granting Provisional Relief Upon Filing Petition For Recognition Of Foreign Proceeding Pursuant To 11 U.S.C. Sections 105(a) And 1519.
19	09/26/2013	84	Transcript regarding Hearing Held 9/20/13 RE: Motions for Provisional Relief and to Shorten Notice, Status on Recognition.
20	09/30/2013	86	Objection to Special Liquidators' Motion for Protective Order and Cross-Motion to Compel Discovery.
21	09/30/2013	87	Objection to the Emergency Motion for Provisional Relief upon Filing Petition for Recognition of Foreign Proceeding Pursuant to 11 U.S.C. Sections 105(a) and 1519.
22	09/30/2013	88	Declaration of Eddie Fitzpatrick in Opposition to the Granting of a Provisional Order Applying Section 362 of the Bankruptcy Code.
23	09/30/2013	89	Declaration of John Flynn in Opposition to the Granting of a Provisional Order Applying Section 362 of the Bankruptcy Code.

24	09/30/2013	90	Declaration of Jarlath Ryan in Opposition to the Granting of a Provisional Order Applying Section 362 of the Bankruptcy Code.
25	10/01/2013	91	Joinder to the Objection of Burlington Alpha LLC and Burlington Beta LLC to Special Liquidators' Motion for Protective Order.
26	10/01/2013	92	Attachments to Declaration of John Flynn in Opposition to the Granting of a Provisional Order Applying Section 362 of the Bankruptcy Code.
27	10/03/2013	94	Objection and Joinder of Castleway Properties, LLC and Walnut-Rittenhouse Associates, L.P to the Objection of Burlington Alpha LLC and Burlington Beta LLC to the Special Liquidators Motion for Protective Order.
28	10/04/2013	96	Reply in Support of the Emergency Motion for Provisional Relief Upon Filing Petition for Recognition of Foreign Proceeding Pursuant to 11 USC Sections 105(a) and 1519.
29	10/04/2013	97	Omnibus Reply in Support of the Motion for Protective Order and Objection to Cross-Motion to Compel Discovery.
30	10/09/2013	102	Order (SUPPLEMENTAL) Granting Provisional Relief Upon Filing Petition for Recognition of Foreign Proceeding Pursuant to 11 U.S.C. Sections 105(a) and 1519.
31	10/10/2013	104	Order (SECOND SUPPLEMENTAL) Granting Provisional Relief Upon Filing Petition For Recognition Of Foreign Proceeding Pursuant To 11 U.S.C. Sections 105(a) And 1519.

32	10/10/2013	106	Notice of Deposition of Kieran Wallace.
33			Transcript Regarding Deposition of Kieran Wallace.
34	10/10/2013	107	Notice of Deposition of Mark Treynor.
35			Transcript Regarding Deposition of Mark Treynor.
36	10/17/2013	111	Transcript regarding Hearing Held 10/8/13 RE: Flynn Claim.
37	10/24/2013	116	Notice of Service of Discovery Filed by John Flynn Sr. et. al.
38	10/24/2013	117	Notice of Service Foreign Representatives Request For Judicial Notice In Support Of Verified Petition Under Chapter 15 For Recognition Of A Foreign Proceeding.
39	10/24/2013	118	Supplemental Declaration in Support (of Mark Traynor) of Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding.
40	10/24/2013	119	Supplemental Declaration in Support (of Kieran Wallace) of Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding.
41	10/24/2013	120	Notice of Service of Discovery Filed by Kieran Wallace and Eamonn Richardson, as Foreign Representatives for Irish Bank Resolution Corporation Limited (In Special Liquidation).

42	10/25/2013	121	Notice of Service of Discovery // John Flynn Sr.et al, First Amended Interrogatories and Request for Production of Documents to the Foreign Representatives Regarding Objection to the Verified Petition for Reorganization under Chapter 15.
43	10/30/2013	124	Transcript regarding Hearing Held 10/25/13 RE: Status.
44	11/01/2013	125	Certification of Counsel Regarding Plaintiffs' Request the Court Compel Foreign Representatives to Comply with Plaintiffs' Amended Discovery Requests Filed by John Flynn Sr. et. al.
45	11/04/2013	129	Supplemental Declaration in Support of Opposition to Petition Under Chapter 15 for Recognition of a Foreign Proceeding of Michael Forde.
46	11/04/2013	131	Declaration of Anthony Reynolds in Opposition to Petition.
47	11/05/2013	132	Exhibit(s) // Statement of Affairs Filed Under Seal.
48	11/05/2013	134	Supplemental Declaration of Jarlath Ryan in Opposition to the Verified Petition Under Chapter 15 for Recognition of a Foreign Proceeding.
49	11/06/2013	140	Minutes of Hearing held on: 11/06/2013 Subject: Recognition Hearing.
50	11/12/2013	141	Proposed Findings of Fact and Conclusions of Law.
51	11/12/2013	142	Proposed Findings of Fact and Conclusions of Law.

52	11/13/2013	143	Certification of Counsel in Support of Order Granting Recognition of Foreign Main Proceeding and Related Relief.
53	11/15/2013	144	Certification of Counsel in Support of Order Denying Recognition of Foreign Main Proceeding and Related Relief.
54	11/20/2013	155	Transcript regarding Hearing Held 11/6/2013 RE: Recognition Hearing.
55	12/18/2013	187	Order (WITH REVISIONS) Granting Recognition of Foreign Main Proceeding and Related Relief.
56	12/23/2013	191	Transcript regarding Hearing Held 12/12/2013.
57	12/31/2013	197	Notice of Appeal from Order Granting Recognition of Foreign Main Proceeding and Related Relief.
58			Trial Exhibits to the Extent Not Set Forth Above.

II. ISSUES PRESENTED ON APPEAL

- A. Whether the Bankruptcy Court erred in granting recognition of the Foreign Main Proceeding.
- B. Whether the Bankruptcy Court erred in denying full discovery to the Flynn Plaintiffs.

[Signature of Following Page]

Dated: January 14, 2014 Wilmington, Delaware

THE ROSNER LAW GROUP LLC

/s/ Frederick B. Rosner
Frederick B. Rosner (DE #3995)
Scott J. Leonhardt (DE# 4885)
824 Market Street, Suite 810
Wilmington, DE 19801
Telephone: (302) 777-1111
rosner@teamrosner.com

-and-

LEONARD ZACK & ASSOCIATES

Leonard Zack, Esq. 405 Park Avenue 10th Floor New York, NY 10022 (212) 745-4050

Counsel to John Flynn Sr., et. al.